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**SUBSTITUTE ABSTRACT**

**PLANAR MAGNETIC HEAD**

A magnetic head including a second magnetic pole (P2 pole) that is fabricated upon a write gap layer that is deposited upon a flat surface. To achieve the flat surface, a P1 pole pedestal is formed upon the P1 pole layer with a sufficient thickness that the induction coil structure can be fabricated beneath the write gap layer. In the preferred embodiment, an etch stop layer is formed upon the P1 pole layer and an ion etching process is utilized to form the induction coil trenches in an etchable material that is deposited upon the etch stop layer. Following the fabrication of the induction coil structure a CMP process is conducted to obtain a polished flat surface upon which to deposit the write gap layer, and the P2 pole is then fabricated upon the flat write gap layer.